

Statistical Section

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City of Milton-Freewater

General Governmental Expenditures by Function

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Culture and Recreation</u>	<u>Public Works</u>	<u>Library</u>	<u>Streets and Highways</u>	<u>Debt Service</u>	<u>Totals</u>
1995	\$ 890,388	\$ 859,011	\$ 315,253	\$ 370,869	\$ 87,900	\$ 239,963	\$ 23,998	\$2,787,382
1996	2,453,482	881,641	350,791	352,273	93,282	383,308	63,358	4,578,135
1997	943,580	966,306	421,562	398,255	107,170	220,155	148,978	3,206,006
1998	1,045,820	1,062,958	-	783,968	118,148	243,989	153,887	3,408,770
1999	4,260,306	1,351,213	489,012	210,708	130,166	198,798	180,433	6,820,636
2000	1,336,616	1,602,590	284,339	278,795	163,268	592,106	444,173	4,701,887
2001	1,231,471	1,476,430	433,112	300,488	213,364	329,351	452,367	4,436,583
2002	1,224,292	1,284,128	439,533	323,386	145,875	280,654	347,864	4,045,732
2003	1,387,126	1,432,413	507,153	300,262	2,400,806	1,412,692	361,070	7,801,522
2004	1,329,912	1,514,438	380,055	455,325	235,176	460,761	345,135	4,720,802

General Government - includes general government, community development, related capital, 1996 Aquatic Center Capital Project, and 1999 Sykes project.

Public Safety - includes public safety and related capital.

Culture and Recreation - includes general fund culture and recreation and related capital.

Public Works - includes engineering and planning and related capital.

Streets and Highways - includes related capital and 1994-1995 LID Capital Project Fund. Thorn Street LID in 2000. As of 1998 categories are shown as budget approved.

City of Milton-Freewater

General Governmental Revenue and Other Financing Sources by Source (1)

Last Ten Fiscal Years

Fiscal Year	Taxes (4)	Franchise Fees	Permits and License	Fines and Forfeits	Intgvmntl. Revenue	Charges for Service	Interest Earned	Misc. Revenue (2)	Total Revenue	Transfers from other Funds (3)	Total Revenue and Transfers
1995	\$ 487,774	\$ 506,001	\$ 1,401	\$ 70,224	\$ 540,640	\$ 51,213	\$ 39,693	\$ 57,858	\$1,754,804	\$1,114,032	\$2,868,836
1996	639,479	525,641	836	90,475	523,235	84,304	103,354	1,577,515	3,544,839	1,235,339	4,780,178
1997	983,367	556,570	1,030	64,958	619,172	197,607	64,834	127,580	2,615,118	1,189,405	3,804,523
1998	1,050,392	564,551	3,278	79,373	670,942	215,651	90,797	75,865	2,750,849	1,264,842	4,015,691
1999	926,388	637,563	3,287	94,011	1,344,761	212,943	71,196	2,239,907	5,530,056	1,306,084	6,836,140
2000	1,073,159	635,306	13,318	130,103	976,226	231,668	66,989	96,596	3,223,365	1,242,216	4,465,581
2001	1,177,467	648,645	11,885	149,832	794,415	186,710	62,329	94,292	3,125,575	1,332,531	4,458,106
2002	1,095,207	668,825	43,431	131,609	695,286	153,960	28,322	85,266	2,901,906	1,385,904	4,287,810
2003	1,126,112	704,706	5,048	117,225	1,909,631	146,705	19,913	2,307,416	6,336,756	1,452,167	7,788,923
2004	1,280,053	763,693	13,903	147,968	829,025	168,187	19,711	143,839	3,366,379	1,793,222	5,159,601

(1) Includes General, Special Revenue, Debt Service, and Capital Project Funds.

(2) 1996 miscellaneous revenue includes bond proceeds for the Construction of the Aquatic Center.
 1998 miscellaneous revenue includes loan proceeds for local improvement work.
 1999 miscellaneous revenue includes loan proceeds for the Sykes Project.
 2000 miscellaneous revenue includes loan proceeds for Thorn Street LID.
 2003 miscellaneous revenue includes new library.

(3) Prior to 1991, transfers to General Fund were from enterprise funds only. For 1991 and later years transfers include all transfers for administrative, accounting, billing, and other services.

(4) 1995 taxes and after, include Urban Renewal Agency tax increment revenue.

City of Milton-Freewater

Property Tax Levies and Collections

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Collected</u>	<u>Percent Levy Collected</u>	<u>Prior Years</u>	<u>Total Collected to Levy</u>	<u>Delinquent Taxes</u>	<u>Percent Delinquent to Levy</u>
1995	\$ 327,538	\$ 303,037	93 %	\$ 50,727	108 %	\$ 37,991	11.6 %
1996	577,582	545,712	94	15,544	97	54,316	9.4
1997	751,648	679,548	90	32,041	95	55,220	7.4
1998	634,811	589,109	93	29,926	98	59,877	9.4
1999	635,384	590,266	93	33,284	99	57,876	9.1
2000	697,336	645,358	93	29,458	97	61,450	8.8
2001	709,341	649,089	92	26,520	95	61,566	8.7
2002	733,096	660,142	90	33,036	94	88,707	12.1
2003	733,331	682,429	93	37,564	98	62,298	8.5
2004	811,484	775,562	95	27,981	98	71,876	8.8

City of Milton-Freewater

Assessed Value of Taxable Property (000)'s

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Personal Property</u>	<u>Real Property</u>	<u>Utility</u>	<u>Totals</u>
1995	\$ 8,069	\$ 119,829	\$ 2,302	\$ 130,200
1996	9,172	133,430	2,234	144,836
1997	9,372	148,801	2,567	160,740
1998	10,941	148,917	2,754	162,612
1999	11,887	165,616	3,142	180,645
2000	14,889	173,743	4,029	192,661
2001	17,584	197,149	6,190	220,923
2002	16,031	201,076	4,564	221,671
2003	15,998	206,090	4,754	226,842
2004	15,964	211,320	4,856	232,140

City of Milton-Freewater

Property Tax Rates - Direct and Overlapping Governments Tax Code Area 07-01 and 02

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>City of Milton- Freewater</u>	<u>Umatilla County</u>	<u>Education Service District</u>	<u>Blue Mt. Community College</u>	<u>School District #7</u>	<u>Misc. Small Districts</u>	<u>Total Tax Rate</u>
1995	\$ 2.55	\$ 2.94	\$ 1.73	\$ 2.04	\$ 18.82	\$ 0.73	\$ 28.81
1996	4.12	2.53	1.50	1.77	17.18	0.64	27.74
1997	4.86	2.72	1.44	1.69	17.11	0.55	28.37
1998	4.89	3.23	0.56	0.66	5.64	1.98	16.96
1999	4.67	3.24	0.56	0.66	5.61	2.13	16.87
2000	4.72	3.36	0.56	1.03	5.54	0.68	15.89
2001	4.62	3.29	0.56	1.01	5.46	1.13	16.07
2002	3.74	2.85	0.56	0.98	4.79	1.18	14.10
2003	3.74	2.85	0.56	1.00	4.79	1.02	13.96
2004	3.74	2.85	0.56	0.96	4.79	1.00	13.90

Source: Umatilla County Assessor - Summary of Assessment and Tax Roll 2002-2003

Note: All amounts per \$1,000 assessed cash value until 1997 then they are based on lesser of 1995 assessed value or 1996 minus 10% assessed value and then limited to a 3% growth unless there is new construction and/or renovations. In 1995 the school district unified to become School District #7.

City of Milton-Freewater

Special Assessment Collections

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Current Assessments Due</u>	<u>Assessments Collected Year</u>	<u>Ratio of Collection to Amount Due</u>	<u>Outstanding Assessments</u>
1995	\$ 1,281	\$ 10,644	831 %	\$ 40,957
1996	2,717	4,976	183	38,630
1997	1,513	9,821	649	28,809
1998	2,889	12,395	429	40,885
1999	2,746	14,264	519	32,332
2000	5,027	8,531	170	83,478
2001	5,474	3,620	661	51,788
2002	3,545	10,809	305	40,457
2003	3,272	5,919	181	36,990
2004	3,077	10,301	334	30,036

City of Milton-Freewater

Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita

Last Ten Fiscal Years

Fiscal Year	Population	Assessed Value (000)'s	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Direct Debt to Assessed Value	Net Bonded Debt Per Capita
1995	5,865	\$ 128,587	\$ 120,000	\$ 31,269	\$ 120,000	0.09 %	\$ 20.46
1996	5,985	140,204	1,605,000	76,733	1,605,000	1.14	268.17
1997	6,055	154,252	1,550,000	133,565	1,550,000	1.00	255.99
1998	6,200	136,025	1,490,000	127,812	1,490,000	1.10	240.32
1999	6,500	166,708	1,430,000	117,335	1,430,000	0.86	220.00
2000	6,700	159,963	1,370,000	125,563	1,370,000	0.86	204.48
2001	6,495	171,055	1,310,000	180,542	1,310,000	0.76	201.69
2002	6,560	186,451	1,245,000	163,242	1,245,000	0.67	189.78
2003	6,470	186,359	1,175,000	116,373	1,175,000	0.63	181.61
2004	6,500	190,727	1,105,000	116,143	1,105,000	0.58	170.00

City of Milton-Freewater

Computation of Legal Debt Limit

June 30, 2004

ORS 287.004 requires a debt limited equal to 3% of the true cash value of all taxable property within the city limits.

True cash value	\$ 164,252,740
	x 3%
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Maximum allowable debt	4,927,582
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Gross bonded debt	1,160,000
Assessment bonds	-
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Total	1,160,000
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Debt subject to limitation	1,160,000
Less funds available for general obligation debt service	116,143
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Net debt subject to limitation	1,043,857
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Remaining debt capacity	\$ 3,883,725
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City of Milton-Freewater

Ratio of Annual General Obligation and Bonded Debt Service Expenditures to General Governmental Expenditures (1)

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds			Total General Expenditures	Debt Service as Percent of General Expenditures
	Principal	Interest	Total Debt Service		
1995	\$ 15,000	\$ 8,998	\$ 23,998	\$ 2,787,382	0.81 %
1996	15,000	48,358	63,358	3,122,965	2.03
1997	15,000	86,703	141,703	3,206,006	4.42
1998	55,000	83,535	143,535	3,408,770	4.21
1999	60,000	80,228	140,228	6,820,636	2.06
2000	60,000	76,965	136,965	4,701,887	2.91
2001	60,000	73,750	133,750	4,436,583	3.01
2002	65,000	70,405	135,405	4,032,969	3.36
2003	70,000	66,808	136,808	7,801,522	1.75
2004	70,000	63,082	133,082	4,720,802	2.82

(1) Includes General, Special Revenue, Debt Service, and Capital Project funds minus transfers out.

City of Milton-Freewater

Revenue Bond Coverage Water System

Last Ten Fiscal Years

Fiscal Year	Gross Revenue (1)	Operating Expense (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			
				Principal	Interest	Total	Coverage
1995	\$ 702,642	\$ 234,465	\$ 468,177	\$ 15,000	\$ 25,688	\$ 40,688	11.51 %
1996	655,962	236,020	419,942	15,000	25,045	40,045	10.49
1997	732,990	241,903	491,087	15,000	24,401	39,401	12.46
1998	804,599	214,229	590,370	20,000	23,680	43,680	13.52
1999	1,341,850	829,076	512,774	20,000	22,230	42,230	12.14
2000	1,117,442	531,884	585,558	20,000	21,658	41,658	14.06
2001	943,799	506,411	437,388	80,541	100,658	181,199	2.41
2002	832,016	489,125	342,891	20,000	19,120	39,120	8.77
2003	878,985	533,005	345,980	20,000	18,060	38,060	9.09
2004	919,268	520,798	398,470	25,000	17,000	42,000	9.49

(1) Total revenue (including interest) exclusive of SDC fees and loan proceeds.

(2) Total operating expenses exclusive of depreciation.

(3) Includes principal and interest of 1993 Water and Sewer Revenue Bonds and a 2000 special public works fund loan.

City of Milton-Freewater

Revenue Bond Coverage Sewer System

Last Ten Fiscal Years

Fiscal Year	Gross Revenue (1)	Operating Expense (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			
				Principal	Interest	Total	Coverage
1995	\$ 673,984	\$ 317,158	\$ 356,826	\$ 10,000	\$ 17,163	\$ 27,163	13.14 %
1996	683,633	356,381	327,252	10,000	15,921	25,921	12.62
1997	773,605	307,241	466,364	10,000	18,615	28,615	16.30
1998	835,117	310,515	524,602	10,000	15,488	25,488	20.58
1999	831,672	342,464	489,208	10,000	15,012	25,012	19.56
2000	895,710	441,747	453,963	15,000	14,513	29,513	15.38
2001	873,347	471,170	402,177	15,000	14,225	29,225	13.76
2002	930,662	532,590	398,072	15,000	12,930	27,930	14.25
2003	899,594	492,310	407,284	15,000	12,135	27,135	15.01
2004	888,743	590,905	297,838	15,000	11,340	26,340	11.31

(1) Total revenue (including interest) exclusive of SDC fees and loan proceeds.

(2) Total operating expenses exclusive of depreciation.

(3) Includes principal and interest of 1993 Water and Sewer Revenue Bonds only.

City of Milton-Freewater

Demographic Statistics

1960, 1970, 1980, 1985, 1990, 2000

Fiscal Year	Population	Per Capita Income	Median Age	Percent Population Under 18 Years	Percent Population over 65 Years	School Enrollment	Percent Population Over 25 Complete High School	Percent Unemployment
1960	4,110	\$ -	-	31.5 %	14.4 %	-	44.5 %	9.5 %
1970	4,150	2,806	32.8	29.4	17.3	1,332	48.1	12.9
1980	5,086	5,653	-	26.3	18.4	1,214	56.3	13.7
1985	5,820	-	-	-	-	1,370	-	12.1
1990	5,533	9,130	-	27.7	18.8	1,309	-	9.7
2000	6,470	-	31.7	31.2	14.9	1,932	-	-

Note: This information is from Census Statistics and not all information is available on a yearly basis.

City of Milton-Freewater

Largest Taxpayers

2003-2004

<u>Property Owner</u>	<u>Assessed Valuation</u>	<u>Percent of Total</u>
Sykes Enterprise	\$6,399,570	3.89 %
Earl E. Brown & Sons	4,641,540	2.83
BB Group LLC	4,342,010	2.64
US West Communications, Inc.	3,132,600	1.91
Blue Mountain Growers, Inc.	3,131,490	1.90
Chiquita Processed Foods, LLC	3,106,470	1.89
Watermill Foods, Inc.	2,081,080	1.27
Key Meadowbrook Village, LLC	2,025,330	1.23
Four Bears Holding, Limited	1,979,360	1.21
Stadleman Fruit Co.	1,746,240	1.06

Total assessed value for 2003-2004 is: \$170,133,725

Source: Umatilla County Assessor

City of Milton-Freewater

Schedule of Insurance in Force

June 30, 2004

City/County Insurance Services

<u>Policy No.</u>	<u>Insurance Company</u>	<u>Type of Insurance</u>	<u>Insured Limit</u>	<u>Exp. Date</u>	<u>Premium</u>
02 LMTF	NLC Mutual	General Liability Bodily Injury Property Damage Includes: Premises, Operations, Civil Rights, Contractual Errors and Omissions, False Arrests, Products, Personal Injury Umbrella - Excess Liability Deductible - Tort Limits	\$2,000,000 CSL	6/30/04	\$ 74,071
		Automobile Liability			12,177
02 APDMTF	Swiss Re	Property Damage Includes: Owned Vehicles, Nonowned and Hired Vehicles, Personal Injury Protection, Uninsured Motorist \$100 Deductible Comprehensive \$500 Deductible Collision	Actual cash value Actual cash value		16,342
2 PMTF	NLC Mutual	All Risk Agreed Amount Replacement Cost \$1,000 Deductible Per Occurance All Real and Personal Property Including Inland Marine	Per filed value	6/30/04	36,195

Note: CLS - Combined Single Limit
005216 Insurance Co. - Tort Limits

City of Milton-Freewater

Comparative Statement of Profit and Loss Electric Fund

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Operating Revenue</u>	<u>Operating Expenses</u>	<u>Operating Income (Loss)</u>	<u>Nonoperating Revenue</u>	<u>Operating Transfers</u>	<u>Net Income (Loss)</u>
1995	\$5,639,768	\$4,937,462	\$ 702,306	\$ 10,844	\$ (587,612)	\$ 125,538
1996	6,082,793	5,280,938	801,855	15,074	(626,004)	190,925
1997	5,968,006	4,847,884	1,120,122	94,789	(593,577)	621,334
1998	5,767,244	4,449,177	1,318,067	59,334	(503,178)	874,223
1999	5,848,366	4,697,731	1,150,635	42,591	(1,091,864)	101,362
2000	5,995,127	4,437,366	1,557,761	77,617	(543,695)	1,091,683
2001	7,433,329	4,892,532	2,540,797	213,590	(626,054)	2,128,333
2002	5,751,989	5,238,334	513,655	104,518	(2,697,540)	(2,079,367)
2003	6,304,261	6,025,783	278,478	101,624	(653,884)	(273,782)
2004	7,172,458	6,202,937	969,521	43,939	(709,355)	304,105

City of Milton-Freewater

Comparative Statement of Profit and Loss Water Fund

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Operating Revenue</u>	<u>Operating Expenses</u>	<u>Operating Income (Loss)</u>	<u>Nonoperating Revenue</u>	<u>Operating Transfers</u>	<u>Net Income (Loss)</u>
1995	\$ 694,290	\$ 303,584	\$ 390,706	\$ (11,865)	\$ (239,824)	\$ 139,017
1996	638,501	305,589	332,912	(3,521)	(247,739)	81,652
1997	695,693	312,093	383,600	21,994	(225,107)	180,487
1998	790,823	315,039	475,784	18,366	(250,669)	243,481
1999	944,065	966,311	(22,246)	289,600	(258,894)	8,460
2000	912,141	531,884	380,257	100,070	(278,543)	201,784
2001	858,630	506,411	352,219	(15,516)	(314,693)	22,010
2002	826,199	489,125	337,074	(92,250)	(319,071)	(74,247)
2003	871,784	533,005	338,779	(88,176)	(338,058)	(87,455)
2004	916,798	520,798	396,000	(84,294)	(371,742)	(60,036)

City of Milton-Freewater

Comparative Statement of Profit and Loss Sewer Fund

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Operating Revenue</u>	<u>Operating Expenses</u>	<u>Operating Income (Loss)</u>	<u>Nonoperating Revenue</u>	<u>Operating Transfers</u>	<u>Net Income (Loss)</u>
1995	\$ 595,674	\$ 374,274	\$ 221,400	\$ 65,637	\$ (185,552)	\$ 101,485
1996	592,195	356,381	235,814	79,270	(183,566)	131,518
1997	668,817	365,763	303,054	101,426	(167,622)	236,858
1998	729,535	392,709	336,826	138,207	(192,817)	282,216
1999	759,155	425,462	333,693	92,363	(950,456)	(524,400)
2000	795,598	441,747	353,851	85,599	(681,470)	(242,020)
2001	847,274	471,170	376,104	84,257	(481,121)	(20,760)
2002	824,984	532,590	292,394	92,748	(507,078)	(121,936)
2003	832,810	492,310	340,500	54,649	(341,846)	53,303
2004	845,318	590,905	254,413	(42,549)	(298,016)	(86,152)

City of Milton-Freewater

Comparative Statement of Profit and Loss Solid Waste Fund

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Operating Revenue</u>	<u>Operating Expenses</u>	<u>Operating Income (Loss)</u>	<u>Nonoperating Revenue</u>	<u>Operating Transfers</u>	<u>Net Income (Loss)</u>
1995	\$ 432,953	\$ 386,765	\$ 46,188	\$ 4,440	\$ (77,419)	\$ (26,791)
1996	437,296	392,899	44,397	5,273	(84,345)	(34,675)
1997	448,699	340,874	107,825	5,043	(80,143)	32,725
1998	467,375	359,185	108,190	7,467	(95,959)	19,698
1999	503,259	350,305	152,954	23,597	(98,245)	78,306
2000	472,299	333,820	138,479	10,652	(100,274)	48,857
2001	457,426	340,141	117,285	5,577	(113,012)	9,850
2002	434,133	340,891	93,242	2,201	(127,896)	(32,453)
2003	446,409	402,642	43,767	645	(90,447)	(46,035)
2004	533,539	367,472	166,067	38	(145,799)	20,306

City of Milton-Freewater

Comparative Statement of Profit and Loss Golf Course Fund

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Operating Revenue</u>	<u>Operating Expenses</u>	<u>Operating Income (Loss)</u>	<u>Nonoperating Revenue</u>	<u>Operating Transfers</u>	<u>Net Income (Loss)</u>
1995	\$ 197,453	\$ 189,005	\$ 8,448	\$ 3,507	\$ (10,484)	\$ 1,471
1996	214,238	206,046	8,192	3,921	(11,255)	858
1997	227,023	226,057	966	4,366	(10,482)	(5,150)
1998	235,512	227,676	7,836	4,681	(5,427)	7,090
1999	225,105	217,879	7,226	1,340	(75,803)	(67,237)
2000	231,865	199,134	32,731	3,157	(31,091)	4,797
2001	193,871	177,592	16,279	(10,075)	(10,654)	(4,450)
2002	214,019	206,635	7,384	(15,979)	2,028	(6,567)
2003	224,118	189,749	34,369	(12,065)	(11,997)	10,307
2004	219,916	198,485	21,431	(17,938)	(13,554)	(10,061)

City of Milton-Freewater

Miscellaneous Statistics

Form of Government:	Council-Manager
Date of Incorporation:	
Milton	1886
Freewater	1902
Date of Consolidation:	
Cities of Milton and Freewater	1951
Area Within City Limits:	1,118 Acres
Population:	6,500
Streets:	
Miles Paved:	20
Miles Unpaved:	4
Fire Protection:	
Volunteer, Tax Supported	
Fire Rating:	4
Stations:	2
Firefighters:	24
Vehicles:	7
Police Protection:	
Number of Stations:	1
Number of Officers:	11
Number of Reserve Officers:	6
Number of Support Staff:	7
Education: District #7	
Elementary:	
Schools:	3
Teachers:	64
Support Staff:	55
Students:	1,008
Middle School:	
Schools:	1
Teachers:	24
Support Staff:	17
Students:	414
High School:	
Schools:	1
Teachers:	34
Support Staff:	21
Students:	510

City of Milton-Freewater

Miscellaneous Statistics (continued)

Municipal Water Department:

Miles of water main: 41

Average Daily Consumption: 2,410,000 gallons

Residential Customers 2,005

Commerical Customers 257

Industrial Customers 18

Municipal Sewer Department:

Miles of Domestic Lines: 30

Miles of Domestic Lines: 3.5

Treatment Capacity: 860,000 gallons/day

Average Daily Flow: 600,000 gallons/day

Total Customers: 2,292

Municipal Electric Utility:

Miles of Line: 95

Usage: 117,828,690 KWH

Residential Customers: 3,417

Commerical Customers: 502

Industrial Customers: 63

Irrigation Customers: 263

Other: 509

Municipal Solid Waste Service:

Refuse Customers: 2,163

Landfill Capacity in Use: 18%

Landifl Capacity Projection: 75 Years

Recreation Facilities:

Parks: 4-totaling 53 Acres

Golf Course: 18-hole Executive

Community Center: 1

Senior Citizen Center: 1

Aquatic Center: 1

Library: 1

Registered Borrowers: 4,571

Volumns: 37,049

Public Access Computer (3 online): 5

Online Union Catalog Availability: 325,349

Sports Fields (Owned): 3

Sports Fields (Leased): 2

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